# **AIMCO PESTICIDES LIMITED**

(AN ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 CERTIFIED)

H. O.: "AIMCO HOUSE", 8th Road, P.B. NO. 6822, Santacruz (E), Mumbai - 400 055. (India) Tel: +91-22-6760 4000 • Fax: +91-22-6760 4060 / 70

 $\pmb{E\text{-mail: aimco@aimcopesticides.com}} \bullet \pmb{Web Site: www.aimcopesticides.com}$ 

CIN NO. L 24210MH1987PLC044362



Ref.: APL/CO/BSE/39/2025-26 November 14, 2025

To,

The Department of Corporate Services

**BSE** Limited

P. J. Towers, 1st Floor,

Dalal Street, Mumbai - 400 001

Dear Sir / Madam,

Subject: Outcome of Meeting of Board of Directors held on November 14, 2025

## Reference: Aimco Pesticides Limited (Scrip Code: 524288)

This is to inform you that the Board of Directors of Aimco Pesticides Limited ("the Company") at its meeting held on Friday, November 14, 2025 which commenced at 01.00 P.M., and concluded at 2:15 P.M., *inter-alia*, discussed, considered and approved the following business items:

1. Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025.

A copy of the Unaudited Financial Results (Standalone and Consolidated), as approved by the Board along with a copy of the 'Limited Review Report' on the said financial results, as received from M/s. CNK & Associates LLP, Chartered Accountants (Firm Registration No. 101961W/W100036), Statutory Auditors of the Company, is enclosed herewith. (Attached herewith in separate Annexure).

You are kindly requested to take the above information on record and do the needful.

Thanking You.

For Aimco Pesticides Limited

Reema Manoj Vara Company Secretary and Compliance Officer ACS No. 71824





Village Awashi, Dist. Ratnagiri - 415 707, Maharashtra Phone: (02356) 272136 / 272137 / 272138



# CNK & Associates LLP Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Aimco Pesticides Limited

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aimco Pesticides Limited ('the Company' for the quarter ended 30<sup>th</sup> September, 2025 and year to date from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations').
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C N K & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

Vijay Mehta Partner

Membership No. 106533

UDIN: 25106533BmmcHV9711

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Place: Mumbai

Date: 14th November 2025

# **CNK & Associates LLP**

Chartered Accountants

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Aimco Pesticides Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aimco Pesticides Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30<sup>th</sup> September, 2025 and year to date from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 ('the Statement'), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations').
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

- The Statement includes the results of the entities as mentioned in Annexure to the Review Report.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600 501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

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down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 6. Other Matter:

- We did not review the interim financial results of the two of the three subsidiaries included in the Statement.
- In case of one of the two subsidiaries included in the Statement, whose interim financial results (before eliminating inter- company transactions), reflect total assets of Rs. 0.82 lakhs as at 30th September, 2025 and total revenue Rs. Nil and Net profit of Rs. 4.42 Lakhs and Rs. (0.41) Lakhs for the quarter and half year ended 30th September, 2025, and cash outflow of Rs (0.46) lakh for the half year ended 30th September, 2025 as considered in the Statement. The said financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- In the case of another subsidiary, whose interim financial results (before eliminating inter-company transactions), reflect total assets of Rs. 1.71 Lakhs as at 30th September, 2025 and total revenue Rs. Nil and Net Profit of Rs. (16.79) lakhs and Rs. (26.66) lakhs for the quarter and half year ended 30th September, 2025, and cash inflow of Rs 1.71 lakhs for the half year ended 30th September, 2025 as considered in the Statement. The financial results of the said subsidiary as certified by management of the said subsidiary has been furnished to us and our conclusion, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is solely based on such financial results certified by the management of the said subsidiary. According to the information and explanations given to us by the management, the interim financial results of the said subsidiary is not material to the Group.

Our conclusion on the Unaudited Consolidated Financial Results is not modified with respect of the above matter.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

Vijay Mehta

Partner

Membership No. 106533

UDIN: 25106533BMMLHV

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Mumbai

Date: 14th November, 2025

# Annexure to the Limited Review Report:

| Sr.<br>No. | Name of the entity              | Relationship            |  |  |  |
|------------|---------------------------------|-------------------------|--|--|--|
| 1          | Aimco Pesticides Limited        | Parent                  |  |  |  |
| 2          | Aimco Ecosciense Limited        | Wholly owned subsidiary |  |  |  |
| 3          | Aimco International FZE#        | Wholly owned subsidiary |  |  |  |
| 4          | Aimco KREPL Australia Pty Ltd # | Wholly owned subsidiary |  |  |  |

<sup>#</sup> Incorporated/located outside India



### AIMCO PESTICIDES LIMITED

Registered Office: B1/1 MIDC Indl. Area, Lote Parshuram, Village Awashi, Taluka Khed, Dist. Ratnagiri
CIN:L24210MH1987PLC044362
Statement of Standalone and Consolidated Results for the quarter and six month ended 30th September 2025

(Rupees in lakhs)

|         | Standalone   |            |               |               |            |                        |              | Consolidated                            |                   |            |              |                  |                |  |
|---------|--|------------|---------------|---------------|------------|------------------------|--------------|---|-------------------|------------|--------------|------------------|----------------|--|
|         |  |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | Association of the Control of the Co | 30th       | Quarter ended | 30th          | 30th       | th ended<br>30th       | Year ended   | 30th                                    | Quarter ende      | 30th       | 30th         | th ended<br>30th | Year ended     |  |
| Sr. No. | Particulars  | September, | 30th June,    | September,    | September, | September,             | 31st March,  | September,                              | 30th June,        | September, | September,   | September,       | 31st March,    |  |
|         |  | 2025       | 2025          | 2024          | 2025       | 2024                   | 2025         | 2025                                    | 2025              | 2024       | 2025         | 2024             | 2025           |  |
|         |  | Unaudited  | Unaudited     | Unaudited     | Unaudited  | Unaudited              | Audited      | Unaudited                               | Unaudited         | Unaudited  | Unaudited    | Unaudited        | Audited        |  |
| 1       | Revenue from Operations  | 4,551.78   | 4,752.12      | 5,508.40      | 9,303.90   | 9,442.92               | 19,730.70    | 4,537.41                                | 4,798.11          | 5,508.40   | 9,335.52     | 9,442.92         | 19,765.89      |  |
| 11      | Other Operating Revenue  | 22.83      | 34.02         | 24.21         | 56.85      | 66.88                  | 107.62       | 22.83                                   | 34.02             | 24.21      | 56.85        | 66.88            | 107.62         |  |
| III     | Other income   | 3.49       | 8.90          | 3.22          | 12.39      | 5.99                   | 12.53        | 2.70                                    | 9.87              | 3.22       | 12.57        | 5.99             | 12.53          |  |
| IV      | Total Income (I+II+III)  | 4,578.10   | 4,795.04      | 5,535.83      | 9,373.14   | 9,515.79               | 19,850.85    | 4,562.94                                | 4,842.00          | 5,535.83   | 9,404.94     | 9,515.79         | 19,886.04      |  |
| v       | EXPENSES   |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | Cost of materials consumed   | 3,653.79   | 3,371.16      | 4,892.91      | 7,024.95   | 8,217.41               | 17,081.63    | 3,653.79                                | 3,371.16          | 4,892,91   | 7,024.95     | 8,217,41         | 16,243.28      |  |
|         | Purchases of stock-in-trade  | 12.71      | 22.26         | 44.26         | 34.97      | 50.56                  | 137.66       | 12.71                                   | 22.26             | 44.26      | 34.97        | 50.56            | 982.82         |  |
|         | Changes in Inventories of Finished goods, Stock-in-Trade and   | (82.43)    | 478.47        | (801.09)      | 396.04     | (1,067.95)             | (1,904.54)   | (82.43)                                 | 478.47            | (801.09)   | 396.04       | (1,067.95)       | (1,904.54)     |  |
|         | work-in-progress   | 1000000000 | 17/09/17      | 22/7/17/19/20 | 19712.42   | State and the state of | Mark Indian  | SAN SOME VA                             | SWW.              | Administra | 17734.70     | 25/2/12/2005     | 887520000 1000 |  |
|         | Employee benefits expense  | 392.92     | 369.87        | 369.73        | 762.79     | 729.24                 | 1,492.06     | 388.42                                  | 374.37            | 371.23     | 762.79       | 730.74           | 1,502.56       |  |
|         | Finance costs  | 49.40      | 50.50         | 66.35         | 99.90      | 127.68                 | 309.42       | 49.40                                   | 50.50             | 66.35      | 99.90        | 127.68           | 309.42         |  |
|         | Depreciation and amortisation expense  | 83.47      | 79.31         | 104.70        | 162.78     | 210.40                 | 398.73       | 88.69                                   | 81.36             | 107.48     | 170.05       | 215.91           | 409.37         |  |
|         | Other expenses   | 898.47     | 688.32        | 993.07        | 1,586.79   | 1,580.66               | 3,309.11     | 928.63                                  | 700.85            | 995.69     | 1,629.48     | 1,585.90         | 3,302.12       |  |
|         | Total expenses (V)   | 5,008.33   | 5,059.89      | 5,669.93      | 10,068.22  | 9,848.00               | 20,824.07    | 5,039.21                                | 5,078.97          | 5,676.83   | 10,118.18    | 9,860.25         | 20,845.03      |  |
| SEE I   | and the second of the second of the second   | (100 00)   | (act or)      | (404.40)      | 1505 001   | (222.24)               | (072 22)     | (475 27)                                | (225.07)          | (4.44.00)  | (742.24)     | (244.45)         | (050.00)       |  |
| VI      | Profit/(loss) before exceptional items and tax (IV-V) Exceptional Items  | (430.23)   | (264.85)      | (134.10)      | (695.08)   | (332.21)               | (973.22)     | (476.27)                                | (236.97)          | (141.00)   | (713.24)     | (344.46)         | (958.99)       |  |
| VII     | Profit before tax  | (430.23)   | (264.85)      | (134.10)      | (695.08)   | (332.21)               | (973.22)     | (476.27)                                | (236.97)          | (141.00)   | (713.24)     | (344.46)         | (958.99)       |  |
| VIII    | Tax expense:   |            |               |               | -(3)       |                        | 38.50.00     |   |                   |            |              |                  |                |  |
|         | (1) Current Tax  | - y/* u    |               |               | 1          | m = m                  |              | ric <sup>†</sup> lar                    | -                 |            | the state of | -                | 10,500         |  |
|         | (2) Deferred Tax credit / (expense)  | 74.65      | 87.19         | 35.12         | 161.84     | 83.30                  | 234.65       | 74.65                                   | 87.19             | 35.12      | 161.84       | 83.30            | 234.65         |  |
|         | (3) Taxes of earlier years   |            | -             | - 4           |            |                        | -            | -                                       |                   |            | 444.44       | -                |                |  |
|         | Conditions of the Condition of the Condi | 74.65      | 87.19         | 35.12         | 161.84     | 83.30                  | 234.65       | 74.65                                   | 87.19             | 35.12      | 161.84       | 83.30            | 234.65         |  |
| IX      | Profit for the year / period (VII-VIII)  | (355.58)   | (177.66)      | (98.98)       | (533.24)   | (248.91)               | (738.57)     | (401.62)                                | (149.78)          | (105.88)   | (551.40)     | (261.16)         | (724.34)       |  |
| x       | Other Comprehensive Income (OCI)   |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
| ^       | A (i) Items that will not be reclassified to profit and loss   |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | - Remeasurement gains / (loss) of the Defined benefit  | 3.63       | 2.65          | 13.59         | 6.28       | 4.80                   | 10.59        | 3.63                                    | 2.65              | 13.59      | 6.28         | 4.80             | 10.59          |  |
|         | obligations  | 1          | - CHANN       | 1,000         |            | nam.                   | THE STATE OF |   |                   |            | 16-75        | in the second    | TOWN THE       |  |
|         | A (ii) Income tax relating to items that will not be reclassified to   |            |               |               |            |                        | •            |   |                   | 11 18      | 5 4          |                  | *              |  |
|         | profit and loss  |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | - Remeasurement gains / (loss) of the Defined benefit  | (0.91)     | (0.67)        | (3.43)        | (1.58)     | (1.22)                 | (2.67)       | (0.91)                                  | (0.67)            | (3.43)     | (1.58)       | (1.22)           | (2.67)         |  |
|         | obligations  |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | B (i) Items that will be reclassified to profit and loss   | 2          |               | 5             |            |                        |              | 2.05                                    | 0.24              | 0.03       | 2.26         | 0.02             | 0.63           |  |
|         | - Exchange differences in translating the financial  |            | 10.7          |               | 3.70       |                        | -            | 2.05                                    | 0.31              | 0.02       | 2.36         | 0.02             | 0.62           |  |
|         | statements of foreign operations B (ii) Income tax relating to items that will be reclassified to profit   |            |               |               |            |                        |              |   |                   |            |              |                  |                |  |
|         | and loss   | 7.         |               | 150           | 0.50       | -                      | - 7          | 0.54                                    |                   | .B         | - 10         |                  |                |  |
|         | Total Other Comprehensive income (A (i - ii) + B(i - ii))  | 2.72       | 1.98          | 10.16         | 4.70       | 3.58                   | 7.92         | 4.77                                    | 2.29              | 10.18      | 7.06         | 3.60             | 8.54           |  |
| XI      | Total Comprehensive income for the year / period (IX+X)  | (352.86)   | (175.68)      | (88.82)       | (528.54)   | (245.33)               | (730.65)     | (396.85)                                | (147.49)          |            |              |                  |                |  |
| A       | rotal comprehensive modification the year / period (IATA)  | (332.00)   | (175.00)      | [00,02]       | (320,34)   | (243.33)               | (750.03)     | (330.83)                                | (147,43)          | (55.70     | (344.34)     | 1237.30          | (713.00)       |  |
| XII     | Paid up Equity Share Capital   | 978.25     | 978.25        | 958.25        | 978.25     | 958.25                 | 978.25       | 978.25                                  | 978.25            | 958.25     | 978.25       | 958.25           | 978.25         |  |
|         | (Face Value Rs.10 per share)   |            | 1310101010    | 2.300.000     |            |                        | 1 1111       | 0.0000000000000000000000000000000000000 | 1 1 0 0 0 0 0 0 0 |            |              | 202000000        | 100            |  |
| XIII    | Reserves excluding Revaluation Reserves  |            |               |               |            |                        | 1,982.01     | 7                                       |                   | 44         |              |                  | 2,009.90       |  |
| XIV     | Earnings per equity share  | U.S. di    | 0,000         |               |            |                        |              | 100                                     |                   | U. U. m.e  | 0, 100       | 0.0              | 120110         |  |
|         | (1) Basic  | (3.63)     | (1.82)        | (1.03)        | (5.45)     | (2.60)                 |              | (4.19)                                  |                   |            |              |                  |                |  |
|         | (2) Diluted  | (3.63)     | (1.82)        | (1.03)        | (5.45)     | (2.60)                 | (7.70)       | (4.19)                                  | (1.53)            | (1.10)     | (5.75)       | (2.73)           | (7.55)         |  |



#### Notes:

- The Audit Committee has reviewed these results and the Board of Directors has approved the above results at their meeting held on 14th November, 2025.
- The above financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015.
- The Company operates in one single primary segment viz., Agrochemicals. Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.

For Aimco Pesticides Limited

Samir Dave **Managing Director** DIN: 00184680

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Place: Mumbai

Date: 14th November, 2025

### AIMCO PESTICIDES LIMITED

Registered Office: B1/1 MIDC Indl. Area, Lote Parshuram, Village Awashi, Taluka Khed, Dist. Ratnagiri CIN: L24210MH1987PLC044362
Statement of Standalone and Consolidated Assets and Liabilities as at 30th September, 2025

(Rupees in lakhs)

| Sr. No. |   | Stand           | lalone                                  | Consolidated    |   |  |  |
|---------|---|-----------------|---|-----------------|---|--|--|
|         | Particulars   | As at 30th      | As at 31st March,                       | As at 30th      | As at 31st March                        |  |  |
| Sr. No. | Particulars   | September, 2025 | 2025                                    | September, 2025 | 2025                                    |  |  |
|         |   | Unaudited       | Audited                                 | Unaudited       | Audited                                 |  |  |
| A       | ASSETS  |                 |   |                 |   |  |  |
| 1       | Non Current Assets  |                 |   |                 |   |  |  |
|         | (a) Property, Plant and Equipment                                   | 2,409.03        | 2,532.85                                | 2,409.04        | 2,532.8                                 |  |  |
|         | (b) Capital Work-In-Progress  | 71.37           | 78.50                                   | 71.37           | 78.5                                    |  |  |
|         | (c) Goodwill  | -               |   | 8.43            | 8.4                                     |  |  |
|         | (d) Other Intangible Assets   | 48.98           | 53.02                                   | 106.27          | 54.6                                    |  |  |
|         | (e) Intangible Assets under Development                             | 287.64          | 232.59                                  | 413.72          | 414.8                                   |  |  |
|         | (f) Financial Assets  |                 |   |                 |   |  |  |
|         | (i) Investments in Subsidiaries                                     | 35.10           | 12.97                                   |                 | - 30                                    |  |  |
|         | (ii) Loans  |                 | 0.20                                    | • =             | 0.2                                     |  |  |
|         | (iii) Other Financial assets  | 58.39           | 54.04                                   | 58.39           | 54.0                                    |  |  |
|         | (g) Deferred Tax Asset (Net)  | 759.62          | 599.36                                  | 759.62          | 599.3                                   |  |  |
|         | (h) Non Current Tax Assets (Net)                                    | 72.89           | 68.95                                   | 72.89           | 68.9                                    |  |  |
|         | (i) Other Non Current Assets  | 103.89          | 119.45                                  | 103.89          | 119.4                                   |  |  |
|         | Total Non Current Assets  | 3,846.91        | 3,751.93                                | 4,003.62        | 3,931.3                                 |  |  |
| 2       | Current assets  |                 |   |                 |   |  |  |
| -       | (a) Inventories   | 6,686.27        | 7,285.06                                | 6,686.27        | 7,285.0                                 |  |  |
|         | (b) Financial Assets  |                 | - WARRANGE A                            |                 | *************************************** |  |  |
|         | (i) Trade Receivables   | 2,039.69        | 4,997.58                                | 2,072.88        | 5,041.1                                 |  |  |
|         | (ii) Cash and Cash Equivalents                                      | 132.78          | 412.17                                  | 151.79          | 417.0                                   |  |  |
|         | (iii) Bank Balances other than (ii) above                           | 58.13           | 59.62                                   | 58.13           | 59.6                                    |  |  |
|         | (iv) Loans  | 0.75            | 1.15                                    | 0.75            | 1.1                                     |  |  |
|         | (v) Other financial assets  | 0.98            | 1.87                                    | 0.98            | 1.8                                     |  |  |
|         | (c) Other Current Assets  | 881.42          | 1,056.17                                | 698.78          | 864.7                                   |  |  |
|         | Total Current Assets  | 9,800.02        | 13,813.62                               | 9,669.58        | 13,670.6                                |  |  |
|         | Total Assets  | 42.545.02       | 47.555.55                               | 42.672.20       | 17.001.0                                |  |  |
|         | Total Assets  | 13,646.93       | 17,565.55                               | 13,673.20       | 17,601.9                                |  |  |
| В       | EQUITY AND LIABILITIES  |                 |   |                 |   |  |  |
| 1       | EQUITY  |                 | -8                                      |                 |   |  |  |
| 1       | (a) Equity Share Capital  | 978.25          | 978.25                                  | 978.25          | 978.2                                   |  |  |
|         |   | 1,453.47        | 1,982.01                                | 1,465.56        | 2,009.9                                 |  |  |
|         | (b) Other Equity Total equity attributable to equity holders of the | 2,431.72        | 2,960.26                                | 2,443.81        | 2,988.                                  |  |  |
|         | Company   | 2,431.72        | 2,900.20                                | 2,443.01        | 2,500                                   |  |  |
|         | LIABILITIES   |                 |   |                 |   |  |  |
| 2       | Non-Current liabilities   |                 |   |                 |   |  |  |
| -       | (a) Financial Liabilities   |                 |   |                 |   |  |  |
|         | (i) Borrowings  | -               | 13.89                                   | 5.30            | 19.                                     |  |  |
|         | (ii) Lease Liabilities  | 31.14           | 45.58                                   | 31.14           | 45.5                                    |  |  |
|         |   | 250.48          | 285.01                                  | 250.48          | 285.0                                   |  |  |
|         | (b) Provisions  Total Non Current Liabilities                       |                 | 344.48                                  | 286.92          | 349.                                    |  |  |
|         |   |                 |   |                 |   |  |  |
| 3       | Current liabilities   |                 |   |                 |   |  |  |
|         | (a) Financial Liabilities   | 2/2/2/2/2/2     | 200000000000000000000000000000000000000 | 2000            | -                                       |  |  |
|         | (i) Borrowings  | 1,642.92        | 1,950.58                                | 1,642.92        | 1,950.                                  |  |  |
|         | (ii) Lease Liabilities  | 27.92           | 26.09                                   | 27.92           | 26.0                                    |  |  |
|         | (iii) Trade Payables  |                 |   |                 |   |  |  |
|         | <ul> <li>Total outstanding dues of Micro and</li> </ul>             | 965.30          | 885.26                                  | 965.30          | 885.2                                   |  |  |
|         | Small enterprises   |                 |   |                 |   |  |  |
|         | - Total outstanding dues of parties                                 | 7,243.49        | 10,601.46                               | 7,243.49        | 10,601.4                                |  |  |
|         | other than above  |                 |   |                 |   |  |  |
|         | (iv) Other Financial Liabilities                                    | 245.44          | 248.51                                  | 246.93          | 250.0                                   |  |  |
|         | (b) Other Current Liabilities                                       | 674.76          | 469.23                                  | 682.15          | 470.9                                   |  |  |
|         | (c) Provisions  | 133.76          | 79.68                                   | 133.76          | 79.                                     |  |  |
|         | Total Current Liabilities   | 10,933.59       | 14,260.81                               | 10,942.47       | 14,264.                                 |  |  |
|         |   |                 |   | 10,542.47       | 17,204.                                 |  |  |
|         | Total Equity and Liabilities  | 13,646.93       | 17,565.55                               | 13,673.20       | 17,601.9                                |  |  |

For Aimco Pesticides Limited

Samir Dave Managing Director DIN: 00184680

Place: Mumbai

Date: 14th November, 2025



Aimco Pesticides Limited
Statement of Standalone and Consolidated Cash Flows for six month ended 30th September, 2025

(Rupees in lakhs)

|   |  |  | Standa   |  |          | Consolidated        |          |                     |         |  |
|---|--|--|----------|--|----------|---------------------|----------|---------------------|---------|--|
|   | Particulars  | Six month ended<br>30th September 2025   |          | Six month ended<br>30th September 2024 |          | Six month ended     |          | Six month ended     |         |  |
| ٨ | Cash Flow from Operating Activities  | 30th Septem  | ber 2025 | 30th Septem                            | ber 2024 | 30th September 2025 |          | 30th September 2024 |         |  |
| - | Net Profit/(Loss) before tax and exceptional items   |  | (695.08) |  | (332.21) |                     | (713.24) |                     | (344,46 |  |
|   | Adjustment for:  |  | (00.00)  |  | (332.21) |                     | (/13.24) |                     | 1244    |  |
|   |  | 452.70   |          | 240.40                                 |          | 170.00              |          | 245.04              |         |  |
|   | Depreciation   | 162.78   |          | 210.40                                 |          | 170.05              |          | 215.91              |         |  |
|   | Interest Paid  | 99.90  |          | 127.68                                 |          | 99.90               |          | 127.68              |         |  |
|   | Miscellaneous balance written back (net)   | -  |          | (0.75)                                 |          |                     |          | (0.75)              |         |  |
|   | Provision for doubtful debts   | (1.54)   |          | 4.50                                   |          | (1.54)              |          | 4.50                |         |  |
|   | Profit on redemption of Mutual Fund  |  |          | (0.20)                                 |          |                     |          | (0.20)              |         |  |
|   | Foreign exchange fluctuations on transalations   |  | - 1      | -                                      |          | 2.36                |          | 0.31                |         |  |
|   | (Profit) / Loss on sale of fixed assets (Net)  | (5.04)   |          |  |          | (5.04)              |          |                     |         |  |
|   | Interest income  | (0.99)   | 255.11   | (0.97)                                 | 340.66   | (1.17)              | 264.56   | (0.97)              | 346.4   |  |
|   | Operating Profit / (Loss) before Working Capital Changes   | (0.55)   | (439.97) | (0.57)                                 | 8.45     | (2,27)              | (448.68) | (0.57)              | 2.0     |  |
|   | Adjustment for:  |  | 2        |  |          |                     |          |                     |         |  |
|   | (Increase) / Decrease in Trade Receivables   | 2,959.43   |          | (1,934.88)                             |          | 2,969.78            |          | (1,934.88)          |         |  |
|   |  | 0.60   |          |  |          | 0.60                |          | 5.26                |         |  |
|   | (Increase) / Decrease in Loans   | 11/13/08   |          | 5.26                                   |          |                     |          |                     |         |  |
|   | (Increase) / Decrease in Other financial assets  | 0.89   |          | 0.81                                   |          | 0.89                |          | 0.81                |         |  |
|   | (Increase) / Decrease in Inventories   | 598.79   |          | (3,245.33)                             |          | 598.79              |          | (3,245.33)          |         |  |
|   | (Increase) / Decrease in Other Assets  | 187.81   |          | (206.40)                               |          | 179.06              |          | (202.42)            |         |  |
|   | Increase / (Decrease) in Trade Payables  | (3,276.38)   | 100      | 4,757.35                               |          | (3,276.38)          |          | 4,757.69            |         |  |
|   | Increase / (Decrease) in Current Liabilities   | 205.53   |          | 248.82                                 |          | 211.17              |          | 245.78              |         |  |
|   | Increase / (Decrease) in Current Financial Liabilities   | 26.06  |          |  |          | 26.06               |          | 2.78                |         |  |
|   |  | 20,000   | 777 20   | 1.45                                   | (250 54) |                     | 720.52   |                     | 1255.0  |  |
|   | Increase / (Decrease) in Provisions  | 19.55  | 722.28   | 14.38                                  | (358.54) | 19.55               | 729.52   | 14.38               | (355.9  |  |
|   | Cash generated (outflow) from operations before tax  |  | 282.31   |  | (350.09) |                     | 280.84   |                     | (353.9  |  |
|   | Direct Taxes paid (Net)  | ,  | (3.94)   |  | ===      |                     | (3.94)   |                     |         |  |
|   | Net Cash Inflow / (Outflow) from Operating Activities (A)  | =  | 278.37   | =                                      | (350.09) | _                   | 276.90   |                     | (353.9  |  |
| В | Cash Flow from Investing Activities  |  |          |  |          |                     |          |                     |         |  |
|   | Purchase of Property, Plant and Equipment  | (54.96)  |          | (61.10)                                |          | (117.86)            |          | (61.14)             |         |  |
|   | Sales of Property, Plant and Equipment   | 6.10   |          | -                                      |          | 6.10                |          |                     |         |  |
|   | Acquisition in respect of Intangible assets under development  | (55.05)  |          | (57.87)                                |          | 1.15                |          | (58.75)             |         |  |
|   | Investment in Subsidiary   | (0.000000000000000000000000000000000000  |          | 3.20                                   |          | 1.13                |          | (30.73)             |         |  |
|   | 12 (M) TO SEE COMPANY (M) AND THE COMPANY (M) AND A SECOND | (22.13)  |          |  |          | 3                   |          | (0.40)              |         |  |
|   | Investment in Mutual Fund  |  |          | (0.18)                                 |          |                     |          | (0.18)              |         |  |
|   | Redemption of Mutual Fund  | •  |          | 2.02                                   |          |                     |          | 2.02                |         |  |
|   | (Increase) / Decrease in deposit   | (3.38)   |          | (1.46)                                 |          | (3.38)              |          | (1.46)              |         |  |
|   | Interest income  | 0.99   |          | 0.97                                   |          | 1.17                |          | 0.97                |         |  |
|   | Net Cash Inflow / (Outflow) from Investing Activities (B)  |  | (128.43) | _                                      | (114.42) | _                   | (112.82) | -                   | (118.5  |  |
| 2 | Cash Flow from Financing Activities  |  |          |  |          |                     |          |                     |         |  |
|   | Increase/(Decrease) in Lease Liability - Principal portion   | (7.88)   |          | (6.49)                                 |          | (7.88)              |          | (6.49)              |         |  |
|   | Increase/(Decrease) in Lease Liability - Interest portion  | (4.73)   |          | (6.41)                                 |          | (4.73)              |          | (6.41)              |         |  |
|   | Proceeds / (Repayments) of long term borrowings  | (13.89)  | .8       | (83.34)                                |          | (13.89)             |          | (83.34)             |         |  |
|   | Proceeds / (Repayments) of short term borrowings   | The state of the s | - 4      |  |          |                     |          |                     |         |  |
|   |  | (307.66)   |          | 401.95                                 |          | (307.66)            |          | 401.95              |         |  |
|   | Dividend paid  | (0.52)   |          | (0.52)                                 |          | (0.52)              |          | (0.52)              |         |  |
|   | Bank balances in dividend accounts   | 0.52   |          | 0.52                                   |          | 0.52                |          | 0.52                |         |  |
|   | Interest Paid  | (95.17)  | (420.22) | (121.11)                               | 101.50   | (95.17)             | (400.00) | (121.11)            |         |  |
|   | Cash Flow From Financing Activities (C)  | _  | (429.33) | -                                      | 184.60   | -                   | (429.33) | -                   | 184.6   |  |
|   | Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)   | -  | (279.39) | _                                      | (279.91) | -                   | (265.25) | -                   | (287.8  |  |
|   | Cash and Cash equivalent as at the beginning of the year   |  | 412.17   |  | 313.19   |                     | 417.04   |                     | 322.2   |  |
|   | Cash and Cash equivalent as at the end of the year   |  | 132.78   |  | 33.28    |                     | 151.79   |                     | 34.4    |  |

Place: Mumbai Date : 14th November, 2025

For Aimco Pesticides Limited

So To Samir Dave Managing Director DIN: 00184680

